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GOVERNMENT OF GOA

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EXTRAORDINARY

No. 4

Department of Law and Judiciary

Legal Affairs Division

Notification

7/2/2013-LA

The Goa Lokayukta (First Amendment) Act, 2013 (Goa Act 8 of 2013), which has been passed by the Legislative Assembly of Goa on 24-04-2013 and assented to by the Governor of Goa on 21-05-2013, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 22nd May, 2013.

The Goa Lokayukta (First Amendment)
Act, 2013

(Goa Act 8 of 2013) [21-5-2013]

AN

ACT

*further to amend the Goa Lokayukta Act,
2011 (Goa Act 3 of 2012).*

Be it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Lokayukta (First Amendment) Act, 2013.

(2) It shall come into force from the date of coming into force of the Goa Lokayukta Act, 2011 (Goa Act 3 of 2012).

2. *Amendment of section 2.*— In section 2 of the Goa Lokayukta Act, 2011 (Goa Act 3 of 2012) (hereinafter referred to as the “principal Act”), in clause (q), in sub-clause (iii), for item (4), the following shall be substituted, namely:—

“(4) any other Corporation or Board or Society or non-statutory body or administrative committee, owned or controlled by the Government of Goa; or”.

3. *Amendment of section 3.*— For sub-section (2) of section 3 of the principal Act, the following sub-section shall be substituted, namely:—

“(2) A person to be appointed as the Lokayukta shall be a person who has held the office of a Judge of the Supreme Court, or of a Chief Justice of the High Court. A person to be appointed as the Upa-Lokayukta shall be a person who has held the office of a Judge of the High Court or is qualified to be appointed as a Judge of the High Court.”.

4. *Amendment of section 5.*— In sub-section (1) of section 5 of the principal Act,—

(i) for the words “three years”, the words “five years” shall be substituted;

(ii) in the existing proviso, for the words "Provided that", the words "Provided further that" shall be substituted;

(iii) before the existing proviso, the following proviso shall be inserted, namely:—

"Provided that where a Judge of the Supreme Court has been appointed as a Lokayukta, he shall be entitled to hold office for a term of five years from the date on which he enters upon his office as a Lokayukta or till he attains the age of seventy three years, whichever is earlier:".

5. *Amendment of section 6.*— In sub-section (1) of section 6 of the principal Act,—

(i) for the expression "The Lokayukta or Upa-Lokayukta shall have the like status, shall be entitled to the same salary, allowances and pension and shall be subject to the same conditions of service, as a judge of the High Court:", the expression "The Lokayukta shall have the status of a Judge of the Supreme Court and the Upa-Lokayukta shall have the status of a Judge of the High Court, and they shall be entitled to salary, allowances and pension and shall be subject to the same conditions of service, as a Judge of the Supreme Court and a Judge of the High Court, respectively:";

(ii) the first proviso shall be omitted.

"6. *Insertion of new section 16A.*— After section 16 of the principal Act, the following section shall be inserted, namely:—

"16A. *Public functionary to vacate office.*— (1) Where, after investigation into a complaint, the Lokayukta or the Upa-Lokayukta is satisfied that the complaint involving an allegation against the public functionary is substantiated and that the public functionary concerned should not continue to hold the office held by him, the Lokayukta or the Upa-Lokayukta shall make a declaration to that effect in his report under clause (a) of sub-section (1) of section 16. The Competent

Authority shall, within a period of three months from the date of receipt of the report, either accept or reject such declaration after giving an opportunity of being heard to the public functionary concerned.

(2) If the declaration under sub-section (1) is accepted or rejected within such period of three months, the fact of such acceptance or rejection shall immediately be intimated by the Competent Authority to the Lokayukta or the Upa-Lokayukta, as the case may be, and to the public functionary concerned.

(3) If the declaration under sub-section (1) is not rejected within such period of three months, it shall be deemed to have been accepted by the Competent Authority, on the expiry of the said period of three months and the fact of such deemed acceptance of declaration shall immediately be intimated by the Lokayukta or the Upa-Lokayukta, as the case may be, to the Competent Authority and the public functionary concerned.

(4) If the declaration under sub-section (1) is in respect of a Chief Minister or a Minister, accepted or deemed to have been accepted by the Competent Authority, he may resign from his office.

(5) With effect from the date of intimation of acceptance or deemed acceptance of the declaration, notwithstanding anything contained in any law, order, notification, rule or contract of appointment, the public functionary,—

(i) specified under sub-clauses (iii) to (xi), except sub-clause (ix), of clause (q) of section 2, shall be deemed to have vacated his office;

(ii) specified under sub-clause (ix) of clause (q) of section 2, shall be deemed to have been placed under suspension:

Provided that if the public functionary is a member of an All India Service as

defined in section 2 of the All India Services Act, 1951 (Central Act 61 of 1951), the State Government shall take action to keep him under suspension in accordance with the Rules or regulations applicable to his service."

7. *Amendment of section 19.*— In sub-section (1) of section 19 of the principal Act, for the expression "of not more than rupees ten thousand", the expression "which shall not be less than rupees ten thousand and which may extend to rupees one lakh" shall be substituted.

8. *Amendment of section 33.*— In section 33 of the principal Act,—

(i) in clause (iii), the words, "and any member of its staff" be omitted;

(ii) in clause (v), the words "or any member of their staff" shall be omitted;

(iii) for clause (vi), the following clause shall be substituted, namely:—

"(vi) The State Election Commissioner referred to in Article 243 K of the Constitution of India."

Secretariat, PRAMOD V. KAMAT,
Porvorim, Goa. Secretary to the Government of Goa,
Dated: 22-5-2013. Law Department
(Legal Affairs).

Notification

7/8/2013-LA

The Goa Legislative Diploma No. 645 dated 30-3-1933 (Amendment) Act, 2013 (Goa Act 9 of 2013), which has been passed by the Legislative Assembly of Goa on 29-04-2013 and assented to by the Governor of Goa on 21-05-2013, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 22nd May, 2013.

The Goa Legislative Diploma No. 645 dated 30-3-1933 (Amendment) Act, 2013

(Goa Act 9 of 2013) [21-5-2013]

AN

ACT

further to amend the Legislative Diploma No. 645 dated 30-3-1933, in its application to the State of Goa.

Be it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Legislative Diploma No. 645 dated 30-3-1933 (Amendment) Act, 2013.

(2) It shall come into force at once.

2. *Amendment of Article 54.*— In Article 54 of the Legislative Diploma No. 645 dated 30-3-1933, clause (8) shall be omitted.

Secretariat, PRAMOD V. KAMAT,
Porvorim, Goa. Secretary to the Government of Goa,
Dated: 22-5-2013. Law Department
(Legal Affairs).

Notification

7/10/2013-LA

The Goa Land Revenue Code (Amendment) Act, 2013 (Goa Act 10 of 2013), which has been passed by the Legislative Assembly of Goa on 29-04-2013 and assented to by the Governor of Goa on 21-05-2013, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 22nd May, 2013.

The Goa Land Revenue Code (Amendment)
Act, 2013

(Goa Act 10 of 2013) [21-5-2013]

AN

ACT

further to amend the Goa Land Revenue Code,
1968 (Act 9 of 1969).

Be it enacted by the Legislative Assembly
of Goa in the Sixty-fourth Year of the Republic
of India, as follows:—

1. *Short title and commencement.*— (1) This
Act may be called the Goa Land Revenue
Code (Amendment) Act, 2013.

(2) It shall come into force at once.

2. *Amendment of section 32.*— In section
32 of the Goa Land Revenue Code, 1968
(Act 9 of 1969) (hereinafter referred to as the
“Principal Act”),—

(i) for sub-section (5), the following
sub-section shall be substituted, namely:—

“(5) If the person fails to inform the
Mamlatdar, within the period specified in
sub-section (4), he shall be liable to pay, in
addition to the non-agricultural assessment,
such fine as the Government may, by
notification in the Official Gazette, specify,
from time to time.”;

(ii) for sub-section (6), the following
sub-section shall be substituted, namely:—

“(6) (i) For the purpose of conversion, the
land in the State of Goa shall be categorized
as below:—

“A” Category: Coastal Panchayat areas
and areas of five major towns, such as,
Panaji, Mapusa, Ponda, Vasco and
Margao;

“B” Category: Census Towns areas
and areas of village panchayats adjoining
said five major towns and other Municipal
areas;

“C” Category: Other Village Panchayat
areas.

(ii) When the land is permitted to be used
from one purpose to another, a sanad shall
be granted to the holder thereof in the
prescribed form, on payment of the fees
hereinbelow:—

(a) “A” Category areas: Double the rate
specified in Table below.

(b) “B” Category areas: 1.5 times of the
rate specified in Table below.

(c) “C” Category areas: As specified
in Table below.

TABLE

Category	500 square metres and less	Above 500 square metres but upto 2000 square metres	Above 2000 square metres
(1)	(2)	(3)	(4)
(i) Residential	S1 - ₹ 60/- S2 - ₹ 45/- S3 - ₹ 35/- S4 - ₹ 25/-	1.5 times extra as mentioned in column (2)	Double the amount as mentioned in column (2).
(ii) Commercial	C1 - ₹ 250/ C2 - ₹ 200/ C3 - ₹ 150/- C4 - ₹ 100/-	1.5 times extra as mentioned in column (2)	Double the amount as mentioned in column (2).
(iii) Industry	₹ 50/-	1.5 times extra as mentioned in column (2)	Double the amount as mentioned in column (2):

Provided that no such fees shall be
leviable in cases where sanad is granted for
the purpose of churches, temples, mosque,
gurudwaras:

Provided further that when the land to
be used for the purpose of sports, health,
education, charitable or cultural institutions,
the Government may, by notification in the
Official Gazette, exempt from payment of
said fees.”

3. *Amendment of section 33.*— In section 33 of the Principal Act, after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Where the land has been used for dumping mining rejects or like material without permission, the Government may impose such fine as may be prescribed”.

4. *Amendment of section 40.*— In section 40 of the Principal Act, in sub-section (2) the following proviso shall be inserted, namely:—

“Provided that in case the land is unauthorizedly occupied for the purpose of dumping mining rejects or like material, the Collector shall proceed to remove such unauthorized occupation.”.

5. *Amendment of Section 61.*— In section 61 of the Principal Act, in sub-section (3), for the existing proviso, the following proviso shall be substituted, namely:—

“Provided that nothing in this sub-section shall apply to any land acquired under the Land Acquisition Act, 1894 (Central Act 1 of 1894), and the Director of Settlement and Land Records shall carry out partition within six months of the receipt of mutated land index form from the concern Mamlatdar and effect necessary changes in the land record on the basis of records relating to possession obtained under section 16 of the Land Acquisition Act, 1894 (Central Act 1 of 1894)”.

6. *Amendment of Section 62.*— In section 62 of the Principal Act, the following proviso shall be inserted, namely:—

“Provided that whenever an application is received for partition of any land having an area exceeding 4,000 square meters, approval from Town and Country Planning Department of the Government shall be obtained:

Provided further that in case the sub-division of the plot applied for is based on

Will, Inheritance, or Partition within the family, above said approval is not required.

Explanation:— For the purposes of this section, the ‘family’ means and includes the blood relation either from maternal or paternal side.”.

7. *Amendment of section 96.*— In section 96 of the Principal Act,—

(i) for the expression “the Mamlatdar of Taluka, and upon receipt of such report, he shall proceed to dispose such case as prescribed:”, the following shall be substituted, namely:—

“the Mamlatdar of Taluka alongwith fee as mentioned herein below, and upon receipt of the same, he shall proceed to dispose such case as prescribed:—

(a) for parcel of property upto ₹ 400/-
1,000 square meters

(b) for parcel of property above ₹ 1,000/-
1,000 square meters and upto
10,000 square meters

(c) for every parcel of property ₹ 2,000/-; of 10,000 square meters or part thereof, above 10,000 square meters

(ii) for the first proviso, the following proviso shall be substituted, namely:—

“Provided that no such fee shall be payable where the right to the land is acquired under,—

(i) the Goa, Daman and Diu Agricultural Tenancy Act, 1964 (Act 7 of 1964); or

(ii) the Goa, Daman and Diu Mundkars (Protection from Eviction) Act, 1975 (Act 1 of 1976).”.

8. *Insertion of new section 97.*— After section 96 of the Principal Act, the following new section shall be inserted, namely:—

“97.— *Acquisition of the rights by the Government.*— Notwithstanding anything

contained in any Judgment, Order, Interim Order, or pending proceeding before any court or the like, the Mamlatdar of the taluka shall, within a period of fifteen days from receipt of records relating to possession obtained under Section 16 of the Land Acquisition Act, 1894 (Central Act 1 of 1894), mutate the relevant survey record in favour of the acquiring Department of the Government mentioned in the Award, without following the procedure as envisaged under section 96, and submit a copy of the mutated land index form to the Director of Settlement and Land Records for carrying out partition of the said property.”.

Secretariat, PRAMOD V. KAMAT,
Porvorim, Goa. Secretary to the Government of Goa,
Dated: 22-5-2013. Law Department
(Legal Affairs).

Notification

7/13/2013-LA

The Indian Stamp (Goa Amendment) Act, 2013 (Goa Act 11 of 2013), which has been passed by the Legislative Assembly of Goa on 2-05-2013 and assented to by the Governor of Goa on 21-05-2013, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).
Porvorim, 22nd May, 2013.

The Indian Stamp (Goa Amendment) Act,
2013

(Goa Act 11 of 2013) [21-5-2013]

AN

ACT

*further to amend the Indian Stamp Act, 1899
(2 of 1899), as in force in the State of Goa.*

Be it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Indian Stamp (Goa Amendment) Act, 2013.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 2.*— In the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Goa (hereinafter referred to as the “principal Act”), in section 2,—

(i) clause (1) shall be renumbered as clause (1A) and before clause (1A) so renumbered, the following clause shall be inserted, namely:—

“(1) “Association” means any association, exchange, organization or body of individuals, whether incorporated or not, established for the purpose of regulating and controlling business of the sale or purchase of, or other transaction relating to, any goods or marketable securities;”;

(ii) for clause (10), the following clause shall be substituted, namely:—

“(10) “Conveyance” includes,—

(i) a conveyance on sale;

(ii) every instrument;

(iii) every decree or final order of any Civil Court;

(iv) every order made by the High Court under section 394 of the Companies Act, 1956 (Central Act 1 of 1956) in respect of amalgamation or reconstruction of companies; and every order made by the Reserve Bank of India under section 44 A of the Banking Regulation Act, 1949 (Central Act 10 of 1949) in respect of amalgamation or reconstruction of Banking Companies, by which property, whether movable or immovable, or any estate or interest in any property is transferred to, or vested in, any other person, *inter vivos*, and which is not otherwise specifically

provided for by Schedule I or by Schedule I-A, as the case may be.

Explanation:— An instrument whereby a co-owner of any property transfers his interest to another co-owner of the property and which is not an instrument of partition, shall, for the purposes of this clause, be deemed to be an instrument by which property is transferred *inter vivos*;"

(v) after clause (16A), the following clause shall be inserted, namely:—

"(16B) "market value", in relation to any property which is the subject matter of an instrument, means the price which such property would have fetched if sold in open market on the date of execution of such instrument, or the consideration stated in the instrument, whichever is higher;"

3. *Amendment of section 3A.*— In section 3A of the principal Act, in sub-section (1), after the first proviso, the following provisos shall be inserted, namely:—

"Provided further that in case of a mining lease for bauxite, the duty payable under sub-section (1) shall not exceed the amount in rupees arrived at by applying a rate of 0.1 times annual extraction of mineral permitted under the Environmental clearance issued for such mining lease under the relevant law in force, multiplied by the period of the lease:

Provided further that in case of a mining lease for manganese, the duty payable under sub-section (1) shall not exceed the amount in rupees arrived at by applying a rate of hundred times annual extraction of mineral permitted under the Environmental clearance issued for such mining lease under the relevant law in force, multiplied by the period of the lease:

Provided further that in case of a mining lease for more than one mineral and having Environmental clearance thereof the duty

payable shall be computed by taking into account total stamp duty payable on each of such minerals:"

4. *Insertion of new section 10A.*— After section 10 of the principal Act, the following new section shall be inserted, namely:—

"10A. *Stock exchange etc., to deduct stamp duty from trading member's account.*— Notwithstanding anything contained in this Act, in case of transactions through stock exchange or an association as defined in clause (a) of section 2 of the Forward Contracts (Regulation) Act, 1952 (Central Act 74 of 1952), the stock exchange or, as the case may be, an association, shall collect the due stamp duty by deducting the same from the trading member's account at the time of settlement of such transactions. The stamp duty so collected shall be transferred to the Government Treasury or Sub-Treasury in the manner specified by the Chief Controlling Revenue Authority.

Explanation:— For the purpose of this section, "stock exchange" means the stock exchange as defined in clause (j) of section 2 of the Securities Contracts (Regulation) Act, 1956 (Central Act 42 of 1956)."

5. *Amendment of section 47A.*— In section 47A of the principal Act,—

(i) for the expression "conveyance, exchange or gift", wherever it occurs, the expression "conveyance, exchange, gift, certificate of sale, deed of partition, power of attorney, deed of settlement or transfer of lease by way of assignment" shall be substituted;

(ii) in sub-section (3), after the existing proviso, the following proviso shall be inserted, namely:—

"Provided that nothing in this sub-section shall apply to any instrument of certificate of sale, deed of partition, power of attorney, deed of settlement or transfer of lease by way of

assignment registered before the date of commencement of the Indian Stamp (Goa Amendment) Act, 2013.”.

6. *Amendment of Schedule I-A.*— In Schedule I-A of the principal Act,—

(i) against Article 2, in column (2), for the words “Hundred rupees” and “fifty rupees”, the words “Two hundred rupees” and “Five hundred rupees” shall be respectively substituted;

(ii) against Article 3, in column (2), for the words “Fifty rupees”, the words “One thousand rupees” shall be substituted;

(iii) against Article 4, in column (2), for the words “Twenty rupees”, the words “Fifty rupees” shall be substituted;

(iv) for Article 5, the following Article shall be substituted, namely:—

“5. AGREEMENT OR
MEMORANDUM OF AN
AGREEMENT—

(a) if relating to the sale of a Bill of exchange One hundred rupees.

(b) if relating to the purchase or sale of Government security or share in an incorporated company or other body corporate Twenty paise for every rupees ten or part thereof of value of the security or share.

(c) if relating to an agreement for the sale of an immovable property 2.9 percent of the market value of the immovable property, subject to a minimum duty of rupees one hundred and rounded up to the nearest hundred in its multiples thereof.

(d) if not otherwise provided for.... One thousand rupees.

Exemptions

Agreement or memorandum of agreement—

(a) for or relating to the sale of goods or merchandise exclusively not being a NOTE or M E M O R A N D U M chargeable under Article 42;

(b) made in the form of tenders to the Central Government for or relating to any loan;

AGREEMENT TO LEASE.
See LEASE (Article 34).

”;

(v) against Article 7, in column (2), for the words “Fifty rupees”, the words “One hundred rupees” shall be substituted;

(vi) against Article 8, in column (2), for the words “Twenty rupees”, the words “Five hundred rupees” shall be substituted;

(vii) against Article 9, in column (2), for the words “Ten rupees”, the words “One hundred rupees” shall be substituted;

(viii) against Article 17, in column (2), for the words “Fifteen rupees”, the words “One hundred rupees” shall be substituted;

(ix) against Article 18, in column (2), for the expression “article 23 for a consideration equal to the amount of the purchase money”, the expression “Article 22, on the market value of the property” shall be substituted;

(x) against Article 19, in column (2), for the words “Ten rupees” the words “One hundred rupees”, shall be substituted;

(xi) against Article 20, in column (2), for the words “Thirty rupees” the words “One hundred rupees” shall be substituted;

(xii) for Article 21, the following Article shall be substituted, namely:—

“21. COMPOSITION-DEED,

that is to say any Two hundred instrument executed by rupees. a debtor except an agreement, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor’s business under the supervision of inspectors or under letters of licence, for the benefit of his creditors.

”;

(xiii) for Article 25, the following Article shall be substituted, namely:—

“25. CUSTOMS-BOND OR EXCISE-BOND

(a) where the amount The same duty does not exceed as a Bond Rs. 2,500/- (Article 15) for such amount.

(b) in any other case One hundred rupees.

”;

(xiv) for Article 30, the following Article shall be substituted, namely:—

“30. EXCHANGE OF PROPERTY-Instrument of— The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article No. 22,

on the total market value of the properties exchanged.

EXTRACT – See Copy (Article 23)

EXCISE BOND – See Customs Bond or Excise Bond (Article 25).

”;

(xv) against Article 32, in column (2), for the expression “as the case may be of Article 22 for a consideration equal to the value of the property”, the expression “as the case may be, of Article 22, on the market value of the property” shall be substituted;

(xvi) against Article 33, in column (2), for the expression “The same duty as a security Bond (Article 57) for the same amount”, the words “Five hundred rupees” shall be substituted;

(xvii) after Article 34, the following new Article shall be inserted, namely:—

“34A. LEAVE AND LICENCE AGREEMENT—

(a) if relating to re- Five hundred sidential premises rupees

(b) if relating to non- One thousand -residential premises rupees

”;

(xviii) against Article 38, in column (2), for the words “One hundred and fifty rupees”, the words “Five hundred rupees” shall be substituted;

(xix) against Article 41, in column (2), for the words “Twenty rupees”, the words “Thirty rupees” shall be substituted;

(xx) against Article 44, in column (2), for the expression “for the amount of the value”, the expression “on the market value” shall be substituted;

(xxi) for Article 45, the following Article shall be substituted, namely:—

“45. PARTNERSHIP—

(2) Instrument of partnership—

(a) where there is no share of contribution in partnership, or where such share contribution brought in by way of cash does not exceed rupees 50,000/-

Five hundred rupees.

(b) where such share contribution brought in by way of cash is in excess of rupees 50,000/-, for every rupees 50,000/- or part thereof

Five hundred rupees, subject to a maximum duty of rupees five thousand.

(c) where such share contribution is brought in by way of property, excluding cash

The same duty as is leviable on conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of such property.

(2) Dissolution of partnership or retirement of partner—

(a) where on a dissolution of the partnership or on retirement of a partner any property is taken as his share by a partner other than a partner who brought in that property as his share of contribution in the partnership

The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of such property, subject to a minimum of rupees one hundred.

(b) in any other case Two hundred rupees.

”;

(xxii) for Article 48, the following Article shall be substituted, namely:—

“48. POWER OF ATTORNEY

not being a Proxy:—

(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents

One hundred rupees.

(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 (15 of 1882)

One hundred rupees.

(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a)

One hundred rupees.

(d) when authorising one person to act in more than one transaction or generally

One hundred rupees.

(e) when authorising more than one person to act in single transaction or more than one transaction jointly or severally or generally

One hundred rupees.

(f) when authorizing to sell or transfer immovable property,—

(i) if given to the father, mother, brother, sister, wife, husband, daughter, son, grandson, grand-daughter or such other close relative; and

Five hundred rupees.

(ii) in any other case	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of the property.	executed, the duty on conveyance shall be the duty calculated on the market value of the property reduced by duty paid on the power of attorney. ";
(g) when given to a promoter or developer by whatever name called, for construction on, development of, or sale or transfer (in any manner whatsoever) of, any immovable property	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of the property.	(xxiii) against Article 50, in column (2), for the words "Four rupees", the words "One hundred rupees" shall be substituted; (xxiv) against Article 51, in column (2), for the words "Five rupees", the words "One hundred rupees" shall be substituted; (xxv) against Article 54, in column (2), for the words "Fifty rupees", the words "One thousand rupees" shall be substituted;
(h) in any other case	One hundred rupees for each person authorised.	(xxvi) after Article 54, the following new Article shall be inserted, namely:— "54A. RECORD OF TRANSACTION (Electronics or otherwise) effected by a trading member through a stock exchange or the association referred to in section 10A— (a) if relating to sale or purchase of Government securities 0.005 percent of the value of security. (b) if relating to purchase or sale of securities, other than those falling under item (a) above— (i) in case of delivery 0.005 percent of the value of security. (ii) in case of non-delivery 0.005 percent of the value of security. (c) if relating to futures and options trading 0.005 percent of the value of the futures and options trading.

Explanation I.—For the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

Explanation II.— The term 'registration' includes every operation incidental to registration under the Registration Act, 1908 (16 of 1908).

Explanation III.— Where under clause (f), duty has been paid on the power of attorney, and a conveyance relating to that property is executed in pursuance of power of attorney between the executant of the power of attorney and the person in whose favour it is

- (d) if relating to forward contracts of commodities traded through an association or otherwise 0.005 percent of the value of the forward contract.

Explanation I.— For the purpose of clause (b), “securities” means the securities as defined in clause (h) of section 2 of the Securities Contract (Regulation) Act, 1956 (Central Act 42 of 1956).

(xxvii) for Article 55, the following Article shall be substituted, namely:—

“55. RELEASE, that is to say, any instrument (not being an instrument as is provided by section 23A) whereby a person renounces a claim upon other person or against any specified property,—

- (a) if the release deed of an ancestral property or part thereof is executed by or in favour of brother or sister (children of renouncer’s parents) or son or daughter or son of pre-deceased son or daughter of pre-deceased son or father or mother or spouse of the renouncer or the legal heirs of the above relations One thousand rupees.

- (b) in any other case The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of the share, interest, part or claim renounced.

(xxviii) for Article 59, the following Article shall be substituted, namely:—

“59. SHARE WARRANTS Five rupees. to bearer issued under the Companies Act, 1956 (1 of 1956), for every rupees five hundred or part thereof

Exemption

Share warrant when issued by a company in pursuance of the provisions of section 114 of the Companies Act, 1956 (1 of 1956), to have effect only upon payment as composition for that duty, to the Collector—

- (a) one and a half per centum of the whole subscribed capital of the company, or
(b) if any company which has paid the said duty or composition in full subsequently issues in addition to its subscribed capital, one and a half per centum of the additional capital so issued.

SCRIP, See Certificate (Article 19).

(xxix) against Article 60, in column (2), for the words “One rupee”, the words “One hundred rupees” shall be substituted;

(xxx) for Article 61, the following Article shall be substituted, namely:—

“61. SURRENDER OF LEASE including an agreement for surrender of lease—

(a) without any consideration

One thousand rupees.

(b) with consideration

The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the amount of consideration.

Explanation.— For the purposes of this Article, return of money paid as advance or security deposit by lessee to the lessor shall not be treated as consideration for the surrender.

”;

(xxxix) for Article 63, the following Article shall be substituted, namely:—

“63. TRANSFER OF LEASE by way of assignment and not by way of underlease or by way of decree or final order passed by any Civil Court or any Revenue Officer

The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of the property, which is the subject matter of transfer.

”;

(xxxix) for Article 64, the following Article shall be substituted, namely:—

“64. TRUST—A. Declaration of - of, or concerning, any property when made by any writing not being a Will,—

(a) where there is disposition of property,—

(i) where the Trust is made for a religious or charitable purpose

Ten rupees for every rupees five hundred or part thereof of a sum equal to the amount settled or market value of the property settled.

(ii) in any other case

The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, for a sum equal to the amount settled or the market value of the property settled.

(b) where there is no disposition of property,—

The same duty as a Bond (Article 15) for a sum equal to the amount settled or market value of the property settled, but not exceeding two hundred rupees.

(i) where the trust is made for a religious or charitable purpose

(ii) in any other case

The same duty as a Bond (Article 15) for a sum equal to the amount settled or market value of the property settled.

B. Revocation of — of, or concerning, any property when made by any instrument other than a Will

The same duty as a Bond (Article 15) for a sum equal to

the amount
settled or
market value of
the property
settled, but not
exceeding two
h u n d r e d
rupees.

VALUATION— See App-
raisement (Article 8).

”;

(xxxiii) after Article 65, the following
new Article shall be inserted, namely:—

“66. WORKS CONTRACT,
that is to say, a contract for
works and labour or
services involving transfer
of property in goods
(whether as goods or in
some other form) in its
execution and includes a
sub-contract,—

(a) where the amount or value set forth in such contract does not exceed rupees ten lakh

One hundred rupees.

(b) where it exceeds rupees ten lakh

One hundred rupees for every rupees one lakh or part thereof in excess of rupees ten lakh, subject to a maximum of rupees five lakh.

”;

Secretariat, PRAMOD V. KAMAT,
Porvorim, Goa. Secretary to the Government of Goa,
Dated: 22-5-2013. Law Department
(Legal Affairs).

Notification

7/14/2013-LA

The Goa Value Added Tax (Seventh Amendment) Act, 2013 (Goa Act 12 of 2013), which has been passed by the Legislative Assembly of Goa on 2-05-2013 and assented to by the Governor of Goa on 21-05-2013, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 22nd May, 2013.

The Goa Value Added Tax (Seventh
Amendment) Act, 2013

(Goa Act 12 of 2013) [21-5-2013]

AN

ACT

*further to amend the Goa Value Added Tax
Act, 2005 (Goa Act 9 of 2005).*

BE it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Value Added Tax (Seventh Amendment) Act, 2013.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 2.*— In section 2 of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005) (hereinafter referred to as the “principal Act”),—

(i) in clause (k), for the expression “any goods directly or otherwise,” the expression “any goods directly or otherwise, or organizing or conducting exhibition or any event or programme either for sale of goods or for promoting goods for sale,” shall be substituted;

(ii) in clause (ac), for the existing sub-clause (b), the following sub-clause shall be substituted, namely:—

“(b) transfer of property in goods (whether as goods or in some other form) involved in execution of a works contract including an agreement for carrying out the work of building, construction, manufacture, processing, fabrication, erection, installation, fitting, improvement, modification, repair or commissioning of any movable or immovable property, for cash, deferred payment or other valuable consideration;”.

3. *Amendment of section 3.*— In section 3 of the principal Act, for sub-section (9), the following sub-section shall be substituted, namely:—

“(9) *Special liability of person organizing or conducting exhibition or event or programme.*— Any person organizing or conducting exhibition or event or programme either for sale of goods or for promoting goods for sale, by providing stalls or space to other persons or dealers under the banner of specific name or otherwise or under a common roof or otherwise shall be liable to pay tax on all taxable sales effected by all such persons or dealers participating in such exhibition or event or programme other than the dealers who are already registered under this Act and self help groups participating in such exhibition or event or programme:

Provided that no person shall be allowed to carry on such exhibition or event or programme without obtaining prior written permission of the Commissioner as per the procedure prescribed and payment in advance of estimated tax. The advance estimated tax shall be adjusted towards the output tax liability payable by the person organizing or conducting exhibition or event or programme so conducted:

Provided further that the owner of the property where the exhibition or event or programme is to be held, shall be jointly and severally liable to pay tax that may become due on sale of goods made in such exhibition or event or programme if he fails to inform the Commissioner about renting/leasing/letting out of his property, whether residential or commercial, or any open space, alongwith the details of dealer or person conducting the exhibition or event or programme as well as the conditions subject to which the said property is rented/leased/let out and any other relevant information.

Explanation:—

(1) Self Help Groups means Self Help Groups registered with the Rural Development Agency or with the Registrar of Co-operative Society or any other Government Department as Self Help Groups within the State of Goa and are selling goods manufactured by themselves.

(2) For the purpose of calculation of tax to be paid in advance, the stalls occupied by dealers holding valid registration under this Act, and the self help groups shall not be included while making such calculation, provided prior permission of the Commissioner is obtained by them for their participation in such exhibitions, event, or programme in a prescribed manner”.

4. *Amendment of section 5.*— In section 5 of the principal Act,—

After sub-section (4), the following sub-section shall be inserted, namely:—

“(5) *Determination of rate of tax on Industrial Inputs.*— The Commissioner may, on an application made by a registered dealer who is a manufacturer, by way of Notification in the Official Gazette, declare certain types or class of

goods as industrial inputs for that dealer, in order to avail concessional rate of tax.”.

5. *Insertion of new section 6A.*— After section 6 of the principal Act, the following new section shall be inserted, namely:—

“6A. *Reimbursement of tax paid by tourists on purchases and by airlines operating on domestic sector on Aviation Turbine Fuel.*— (1) The Government may, by notification in the Official Gazette, frame a scheme for refund of tax paid by tourists holding Indian or foreign passport or both on purchases made by them within the State.

(2) The Government may, by notification in the Official Gazette, frame a scheme for refund of tax paid by airlines operating on domestic sector on purchase of aviation turbine fuel.”.

6. *Amendment of section 7.*— In section 7 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) Any dealer who is eligible for composition of tax under sub-section (1), fails to file return within the time prescribed, for the period for which composition is granted, he shall not be eligible for composition of tax for next one year:

Provided that the Commissioner, upon an application made by such dealer to continue in the composition scheme, shall first determine the dealer’s liability for the preceding year within a period of 30 days from the date of such application. After payment of dues as determined by the Commissioner, the Commissioner may consider the said application and upon imposing a penalty of an amount equal to 10% of the tax so determined, by order in writing, permit the dealer to avail composition of tax.”.

7. *Amendment of section 9.*— In section 9 of the principal Act,—

(i) in sub-section (1), the following provisos shall be inserted, namely:—

“Provided that when any goods purchased in the State are subsequently sold at lower price than the purchase price, the excess of input tax credit over output tax credit in respect of such goods shall be refunded only on proper verification by the Assessing Authority, in the manner prescribed:

Provided further that if the Assessing Authority has any doubt as to the genuineness of such claim, he shall refer to the Commissioner and the Commissioner shall decide the same by order in writing and after giving an opportunity of being heard to the dealer:

Provided also that a dealer whose certificate of registration is suspended shall not be entitled to claim any input tax credit during the period of suspension of the certificate of registration:

Provided also that a dealer who purchases goods from another dealer, whose certificate of registration is suspended, as notified in Official Gazette shall not be eligible for input tax credit on such purchases of goods made during the period of suspension of the certificate of registration.”;

8. *Amendment of section 18.*— In section 18 of the principal Act,—

(i) for sub-section (9), the following sub-section shall be substituted, namely:—

“(9) Any person intending to organize or conduct exhibition or any event or programme either for sale of goods or for promoting goods for sale, by providing

stalls or space to other persons or dealers under the banner of specific name or otherwise or under a common roof or otherwise, shall obtain a registration under this Act and shall apply in the prescribed manner, to the Commissioner requesting permission, indicating therein the details of the persons and/or dealers participating in, and the period of such exhibition alongwith payment of estimated tax in advance. The Commissioner may issue such permission in such form and subject to such conditions as may be prescribed. The dealer to whom the permission is issued shall exhibit the same at a conspicuous place where the exhibition or event or programme is conducted. The provisions of sub-sections (4), (5), (6), (7), (8), (10), (11), (12), (13), (14) and (15) of this section shall, *mutatis mutandis*, apply to this sub-section.”;

(ii) after sub-section (9), the following sub-sections shall be inserted, namely:—

“(10) Any registration granted under the provisions of this Act shall remain valid for such period as may be prescribed unless it is cancelled before the expiry of such period. In case the registration granted is not renewed within the prescribed time, it shall stand cancelled automatically and such dealer shall not be entitled to any benefits available to a registered dealer under this Act:

Provided that, before passing the order of cancellation, the dealer shall be given a reasonable opportunity of being heard.

(11) If a dealer,—

(a) fails to file three consecutive returns under this Act;

(b) fails to pay the dues demanded in assessment/reassessment or otherwise within the period specified except where such demand has been stayed

by the appellate authority or tribunal or any other court;

(c) fails to pay the tax due from him for three consecutive tax periods under the provisions of this Act;

(d) having issued tax invoice or retail invoices, fails to account for the said invoices in his books of account;

(e) holds or accepts or furnishes or causes to be furnished a declaration, which he knows or has reason to believe to be false;

(f) has been convicted of an offence under this Act, or under the earlier law;

(g) discontinues his business without complying with the provisions contained in sub-section (8) of section 18 of the Act;

(h) without entering into a transaction of sale, issues to another dealer tax invoice, retail invoice, bill or cash memorandum, with intention to defraud the Government of revenue;

(i) is found evading tax on account of variation in physical stock compared with his regular books of accounts;

then the Commissioner may, at any time after giving the dealer an opportunity of being heard and for the reasons to be recorded in writing, by order cancel his certificate of registration from such date as may be specified by him in such order.

(12) (a) If a dealer,—

(i) fails to inform changes in business as required by sub-section (1) of section 22;

(ii) fails to file declaration and/or furnish the documents as required by section 23;

(iii) fails to furnish return as required by section 24;

(iv) fails to pay tax as required by section 25;

(v) fails to produce the books of accounts as required by the Commissioner under sub-section (1) of section 73;

then the Commissioner may, at any time, after giving the dealer an opportunity of being heard and for the reasons to be recorded in writing, by order suspend his certificate of registration from date not earlier than the date of such order, as may be specified by him in such order.

(b) Where a dealer, whose certificate of registration is suspended for the failure of any of the requirements specified in clause (a), fulfils the requirements, the Commissioner shall, by an order in writing, withdraw the suspension order from such date as may be specified therein.

(c) The dealer whose certificate of registration is suspended under clause (a) shall not be entitled to claim input tax credit during the period of suspension of registration.

(13) Every person whose registration is cancelled under sub-section (11) shall pay in respect of every taxable goods held as stock on the date of cancellation an amount equal to the tax that would be payable in respect of the goods if the goods were sold at fair market price on that date or the total tax credit previously claimed in respect of such goods, whichever is higher.

(14) If an order of suspension or cancellation passed under this section is set aside in an appeal or other proceedings under this Act, the certificate of registration of the dealer shall stand restored with effect from the date of such suspension or cancellation, as the case may be.

(15) Suspension or cancellation of a certificate of registration shall not affect the liability of any dealer to pay tax, penalty or interest due for any period till the date of such suspension or cancellation and which has remained unpaid or is assessed thereafter.

(16) The Commissioner shall notify in Official Gazette the details of dealers whose certificate of registration has been suspended or cancelled under the provisions of this Act.”.

9. *Amendment of section 25.*— In section 25 of the principal Act,—

In sub-section (4),—

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) Wherever a dealer has not filed any return and tax is due, as per the books of the dealer, or as assessed or re-assessed, under the provisions of this Act or the tax is due as per the returns or revised returns furnished without any payment or part payment of tax by the dealer, then such dealer shall be liable to pay interest @ 18% per annum or at such rate as may be notified by the Government from time to time, from the date such tax have become payable.”;

(ii) for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that, subject to the rules made in this behalf, the Commissioner may at the request of the dealer or person and after obtaining prior approval of the Government, remit the part of the penalty and/or interest, not exceeding fifty percent thereof, payable by such dealer or person.”.

10. *Amendment of section 28.*— In section 28 of the principal Act, in sub-section (1),

for the figures “2%”, the figures “5%” shall be substituted.

11. *Amendment of section 29.*— In section 29 of the principal Act,—

(i) in sub-section (3), for the words “two years”, the words “three years” shall be substituted;

(ii) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) The Commissioner shall make an assessment of the amount that in his opinion, is the amount of tax, penalty, interest or any other amount payable under this Act, after making necessary enquiries, as may be deemed fit by him.”;

(iii) sub-section (5) shall be omitted;

(iv) for sub-section (9), the following sub-section shall be substituted, namely:—

“(9) Where, the Commissioner has reason to believe that a dealer is liable to pay tax in respect of any period, but has failed to apply for registration or has failed to apply for registration within the time as required by or under this Act or has failed to file a return as required by section 24, the Commissioner shall proceed to assess, to the best of his judgement, wherever necessary, the amount of tax due from the dealer in respect of such period and all subsequent periods and, in making such assessment, he shall give the dealer reasonable opportunity of being heard; and if he is satisfied that the default is without reasonable cause, direct the dealer to pay by way of penalty, in addition to tax assessed, a sum not exceeding the amount of tax assessed.”.

12. *Amendment of section 31.*— In section 31 of the principal Act, in sub-section (1), for the words “five years”, the words “eight years” shall be substituted.

13. *Insertion of new section 31A.*— After section 31 of the principal Act, the following section shall be inserted, namely:—

“31A. *Limitation period not to apply in certain cases.*— Notwithstanding anything contained in this Act, the time limit stipulated in this Act for assessment, re-assessment and/or for the levy of penalty under this Act shall not apply to a dealer who has evaded payment of tax in respect of any period or periods by not recording or recording in an incorrect manner, any transaction of sale or purchase or by claiming input tax credit or the refund on the basis of any bogus or forged documents or where the claim was otherwise fraudulent:

Provided that no such assessment, re-assessment shall be carried out and/or penalty shall be levied without approval of the Government.”.

14. *Insertion of new section 32A.*— After section 32 of the principal Act, the following section shall be inserted, namely:—

“32A. *Assessment in case of casual trader and non-resident dealers.*— Notwithstanding anything contained in this Act, where the Commissioner has a reason to believe that any person who is unregistered casual trader and/or non-resident dealer and is likely to evade the payment of tax due, the Commissioner may, if deemed necessary, proceed to assess such persons and if it is not practicable to issue a notice for assessment, may proceed to assess such person on the spot and direct such person to deposit the amount of tax in such manner and by such date as may be indicated in the Order.”.

15. *Amendment of section 35.*— In section 35 of the principal Act, for sub-section (6), the following sub-section shall be substituted, namely:—

“(6) After considering the appeal and after affording an opportunity of hearing, the Appellate Authority may allow it in whole or part and amend the assessment or enhance the assessment or levy tax and/or penalty and/or other amount or remand it for fresh disposal or dismiss the appeal:

Provided that before making a levy of tax, penalty or other amount and/or enhancement of assessment as the case may be, the appellant shall be given an opportunity of being heard.”.

16. *Amendment of section 36.*— (i) In section 36 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) No appeal under sub-section (1) shall be entertained by the Tribunal, unless such appeal is accompanied by a satisfactory proof of the payment of whole of the undisputed amount of tax, interest and penalty and fifty percent of the disputed amount of tax, interest and penalty, that may be due.”;

(ii) In the principal Act, after the existing sub-section (2), the following section shall be inserted, namely:—

“(2A) Provided that in all cases pending before the tribunal on the date of coming into force of these amendment the appellant shall comply with the sub-section 2; within a period of 120 days failing which any pending appeal shall stand abated.”.

17. *Amendment of section 39.*— In section 39 of the principal Act,—

(i) in sub-section (1), in the proviso, for the words “three years”, the words “five years” shall be substituted;

(ii) in sub-section (2), in the proviso, for the words “two years”, the words “five years” shall be substituted.

18. *Amendment of section 55.*— In section 55 of the principal Act,—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) A person who fails to file return within the time required under this Act shall be liable to pay penalty of Rs. 500/- for every quarter plus an amount equal to simple interest @ 18% per annum or at such rate as the Government may specify by notification, from time to time, on the tax payable for the return period:

Provided that, any dealer who fails to file three consecutive returns, the certificate of registration granted to such dealer shall stand cancelled from the date of expiry of the period for filing of such third return and upon making application to the Commissioner a fresh registration shall be granted to such dealer prospectively upon payment of penalty of rupees twenty-five thousand in addition to the payment of tax, interest and penalty as assessed under the registration so cancelled.”;

(ii) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) Any registered dealer covered under Schedule ‘E’ appended to this Act, fails to file a return within the time required under this Act shall be liable to pay penalty of Rs. 500/- per quarter plus an amount equal to simple interest @ 2% per month or at such rate as may be specified by the Government by notification on the tax payable for the return period:

Provided that any dealer who fails to file three consecutive returns, the certificate of registration granted to such dealer shall stand cancelled from the date of expiry of the period for filing of such third return and upon making application to the Commissioner, a fresh registration to such dealer shall be

granted prospectively upon payment of penalty of rupees twenty five thousand in addition the tax, interest and penalty as assessed under the cancelled registration.”.

19. *Amendment of section 58.*— For section 58 of the principal Act, the following section shall be substituted, namely:—

“58. *Penalty in relation to non-maintenance of records and unauthorised stock.*— (1) A person who fails to maintain proper records in a tax period in accordance with the provisions of this Act or notification issued by the Commissioner in this regard, or who is for the time being in possession of the stock of value exceeding rupees 20,000/- in excess of the stock disclosed by him in his records shall be liable to pay by way of penalty, an amount not exceeding twice the amount of net tax payable by the person for the unaccounted stock, or two thousand rupees, whichever is higher for the first offence, and an amount not exceeding thrice the amount of net tax payable by the person for the unaccounted stock or four thousand rupees, whichever is higher, for every subsequent offences.

(2) Notwithstanding anything contained in sub-section (1), the dealer shall have an option to get the offence compounded, on the spot, before the officer, upon payment of fifty per cent of penalty payable under sub-section (1).

(3) Where an offence has been compounded under sub-section (2), no further penal proceedings under sub-section (1) shall be taken against the dealer in respect of such offence.

(4) A dealer who commits the offence under sub-section (1) for more than five occasions in a year shall be liable for cancellation of his registration.

Explanation:— ‘Officer’, for the purposes of this section, means the Commissioner

appointed under this Act or any other officer not below the rank of Assistant Commercial Tax Officer specifically authorised by the Commissioner for this purpose.”

20. *Insertion of new section 58A.*— After section 58 of the principal Act, the following new section shall be inserted, namely:—

“58A. *Penalty for non-issuance of tax invoice, sale bill or cash memorandum.*— (1) Any officer who during the course of any inspection or search of any business place, building, godown or any other place, or while checking of goods under transport or verification of the bills at any place, finds that the dealer has not issued a sale bill or a tax invoice or cash memorandum in respect of any sale, in violation of section 11, he shall, without prejudice to any other provisions of the Act, be liable to pay by way of penalty, an amount not exceeding twice the amount of tax evaded or sought to be evaded or one thousand rupees whichever is higher, for the first offence and an amount not exceeding thrice the amount of net tax payable by the person or two thousand rupees whichever is higher for every subsequent offences.

(2) A dealer who commits the offence under sub-section (1) for more than ten occasions in a year shall be liable for cancellation of his registration.

“Explanation:— ‘Officer’, for the purpose of this section, means the Commissioner appointed under this Act or any other officer not below the rank of Assistant Commercial Tax Officer specifically authorised by the Commissioner for this purpose.”.

21. *Substitution of section 64.*— For the existing section 64 of the principal Act, the following section shall be substituted, namely:—

“64. Special powers for recovery of tax.—

(1) Any tax assessed, or any other amount due under this Act from any dealer or any other person may, without prejudice to any other mode of collection be recovered:—

(a) as if it were an arrears of land revenue; or

(b) by attachment and sale of any property of such dealer or any other person by the officer appointed under sub-section (2) of section 13, in accordance with the rules as may be prescribed.

(2) The Government may, by general or special order, published in the Official Gazette, authorize any officer, not below the rank of Assistant Commercial Tax Officer, to exercise, for the purpose of effecting recovery of the amount of tax or penalty or any other amount due from any dealer or person under this Act, the powers of a Collector under the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), to recover the dues as arrears of land revenue.

22. *Amendment of section 76.*— In section 76 of the principal Act, after sub-section (6), the following sub-section shall be inserted, namely:—

“(7) The Government may, by notification formulate a scheme for monetary reward or incentives to employees or public towards their input or action which helps the Government to earn revenue on account of unearthed concealed revenue or for collection of amount towards penalty.”.

Secretariat,
Porvorim, Goa. Dated: 22-5-2013.
PRAMOD V. KAMAT,
Secretary to the Government of Goa,
Law Department
(Legal Affairs).

Notification

7/17/2013-LA

The Goa Land (Prohibition on Construction) (Amendment) Act, 2013 (Goa Act 13 of 2013), which has been passed by the Legislative Assembly of Goa on 2-05-2013 and assented to by the Governor of Goa on 21-05-2013, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 22nd May, 2013.

The Goa Land (Prohibition on Construction) (Amendment) Act, 2013

(Goa Act 13 of 2013) [21-5-2013]

AN

ACT

further to amend the Goa Land (Prohibition on Construction) Act, 1995 (Goa Act No. 20 of 1995).

BE it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Land (Prohibition on Construction) (Amendment) Act, 2013.

(2) It shall come into force at once.

2. *Amendment of section 4.*— In section 4 of the Goa Land (Prohibition on Construction) Act, 1995 (Goa Act No. 20 of 1995) (hereinafter referred to as the “principal Act”), in the Explanation, after clause (2), the following clause shall be inserted, namely:—

“(3) The land belonging to the Government includes land leased by or belonging to corporation, autonomous body and institutions belonging to and/or controlled by the Government.”.

3. *Amendment of section 5.*— In section 5 of the principal Act,—

(i) in sub-section (1), for the expression “three months or with fine which may extend to Rs. 2000/- or with both.”, the expression “three years or with fine which may extend to Rs. 50,000/- or with both.” shall be substituted;

(ii) after sub-section (2), the following sub-sections shall be inserted, namely:—

“(3) If any authority as mentioned in sub-section (1) of section 6, after receiving the information of any contravention of the provisions of this Act, without sufficient cause fails or neglects to take any action as provided in this Act within such period as may be specified by the Government by notification in the Official Gazette, the officer in charge of such authority shall be liable to a fine of Rs. 50/- per day of delay in taking such action, subject to a maximum of Rs. 5000/-, upon conviction by the Judicial Magistrate First Class, after a complaint in that regard is filed by the Government.

Explanation:— (1) “Complaint” as mentioned in this sub-section shall be filed by the concerned Administrative Secretary of the Government or by such officer as may be authorised by the Government in this behalf:

Provided that nothing in this sub-section shall prevent the concerned disciplinary authority from initiating disciplinary proceedings against such officer for such failure or neglect.

(4) Notwithstanding anything contained in sub-section (3), it shall be mandatory for the authority mentioned in sub-section (1) of section 6 to take action as provided in this Act.”.

4. *Amendment of section 6.*— In section 6 of the principal Act,—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) The local authority of the area or such authority as specified by the Government in this behalf, may remove or cause to be removed any construction done in contravention of section 4 on the basis of entries in Form I & XIV or the records as maintained under rules 3 and 16 of the Goa, Daman and Diu Land Revenue (Records of Rights and Register of Cultivators) Rules, 1969, that the land belongs to the Government, a local authority and/or a Comunidade, as the case may be:

Provided that, where the Government, a local authority and/or a Comunidade is/are co-occupant/s of the land as per said records, the proceedings under this section shall be initiated only after partitioning the land and recording the same in favour of the Government, a local authority and/or a Comunidade, as the case may be.”;

(ii) after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) if any construction material is found dumped, piled or kept in the land belonging to the Government, a local authority or a Comunidade except under the authority of written permission granted by the concerned authority, the same shall be attached by the authority mentioned in sub-section (1) in such manner as may be specified by the Government by a notification in the Official Gazette, without any notice.”.

5. *Insertion of new sections.*— After section 7 of the principal Act, following new sections shall be inserted, namely:—

“8. *Protection of action taken in good faith.*— No suit, prosecution or other legal proceeding shall lie against any person for anything which is done or intended to be done in good faith under this Act.

9. *Bar of suits and prosecution.*— No suit, prosecution or other proceedings shall lie against the Government, local authority or

Comunidade or any officer of the Government, local authority or Comunidade or against any other person authorised by the Government under this Act, for any act done or purporting to be done under this Act, without the previous sanction of the Government.”.

Secretariat,

Porvorim, Goa.

Dated: 22-5-2013.

PRAMOD V. KAMAT,

Secretary to the Government of Goa,

Law Department

(Legal Affairs).

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